

**Illinois Department of Revenue
Regulations**

Title 86 Part 100 Section 100.5200 Filing of Combined Returns
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TITLE 86: REVENUE

**PART 100
INCOME TAX**

SUBPART P: COMBINED RETURNS

Section 100.5200 Filing of Combined Returns

For a number of years, Illinois corporate taxpayers that were members of a unitary business group were able to elect to file combined returns. Section 100.5205 provides guidance for the tax years for which this election was available. Taxpayers are now required to file combined returns in certain situations. *For taxable years ending on or after December 31, 1993, taxpayers that are corporations (other than Subchapter S corporations) and that are members of the same unitary business group shall be treated as one taxpayer for purposes of any original return, amended return which includes the same taxpayers of the unitary group which joined in filing the original return, extension, claim for refund, assessment, collection and payment and determination of the group's tax liability under the Act (IITA Section 502(e)).* The rules in this Subpart P are promulgated under the express statutory direction that *the Department shall make, promulgate and enforce such reasonable rules and regulations, and prescribe such forms as it may deem appropriate, to require all taxpayers that are corporations (other than Subchapter S corporations) and that are members of the same unitary business groups to be treated as one taxpayer.* (IITA Section 1401(b)(2))

(Source: Old Section 100.5200 renumbered to Section 100.5205 and new Section 100.5200 added at 22 Ill. Reg. 19033, effective October 1, 1998)